Preserve

App. F IX-4

Previous References

1927.

File No. 5-27

Serial Nos. 21, 29, 43

Later References

General and Revenue Secretariat.

Serial Nos. "Yours"

Part B for April 28

SUBJECT

Election Rules of the Shemoga Municipal Council

43- The Deputy Commissioner, Shimoga
The Controller

G O No L 6283-4 dt 9-4-28
Sanctions the resolution, & directs
to modify the rules accordingly

Sheriff
5/5/28

.R S APP F III—1] 1927

GENERAL AND REVENUE SECRETARIAT

( )

NOTES

File No MS-

FILE HEADING

Proposals to enhance the rate of taxes in Municipalities

FROM

The Deputy Commissioner (in Charge) Shimoga

No M S e 978/27-28 Dated 28 12 27 Received 4 1 28

Diary No 3078	Enclos	Spare copies	Serial No 21

BRIEF ABSTRACT OF LETTER

The D C recommends sanction to the resolution of the municipal council Shimoga to raise the tax on vacant site from 2 as to 4 as per 80 square yard

NOTES AND ORDERS

1) The D C reports that the above proposal has for the information of the public inviting objections and that no objections have been received

2) It is provided in the Ml Regulation Sec 59 (b)(1)(2) that a tax of 8 as may be levied on every 100 square

NOTES—First Sheet

General and Revenue Secretariat | Mel File No 5 of 1927

Serial No

of Account etc. According to the rate proposed by the Shimoga Mel Council it comes to as 5 annas every 100 square yards

May be sanctioned

1927 22/1/28 3) draft is submitted for approval

4) Please first copy the bye-laws and fresh issue

5) 22/1/28

5) Bye-laws of the Shimoga Mel Council is not available Bye-laws of taxation in Sagar Town Mel Council is put up

1927 26/1/28 (Ref to Page 4 no II of the bye-laws flag L)

6) may be sanctioned

7) Now An order of Exemption of one third of the tax in Mel Council — What to flagger is not a bye-law it is only a portion of the rule Council should frame the articles of bye-laws and rates therefor The draft should Consult the Law Member where necessary, so that the rules may not be repeated

8) If the order referred to is not available here, a Copy of the order & the existing Rules & bye-laws

Note—Contin. sheet.

WD 6324—GPS—60,000—24-5-27

App. F III—2

General and Revenue Secretariat — File No 3078/4849 of 192

Serial No	
	May be returned after [illegible] 30/1
	Draft is submitted for approval with reference to para (8) supra 30/1/28 [illegible] 30/1
29	Letter no L 4456 MC 5 27-29 dated 6 2 29 from the DC Shimoga requesting that a copy of the taxation rules may be sent to this office early
40	Letter no M 3 C 978/27-28 dt 20/3/28 from the DC Shimoga forwarding a copy of the taxation rules of Shimoga Town well together with a copy of letter no 919 dt 7 3 28 of the President of the Municipality. Submitted with reference to Para 8 - The monthly Volume of may 1916 an extract of the order of 2nd may 1916 is put up 28/3/28

Flag A for 7/2/28

Flag X

NOTE—Contn sheet

WD 0924—GPB—60 000—26-5-27

48108

App F III—2]

General and Revenue Secretariat — Rnl File No 5 — of 1927

Serial No

The Municipal of Shimoga have proposed to raise the existing levy on vacant sites in the Municipal from 2 annas per 80 sq yds to 4 annas per 80 sq yds.

The necessary notifications have been issued for Public & Council to the Council. The recommendation may perhaps be sanctioned.

Public Member

28/3/31

Vide page 4 of Council Proceedings (Pl 7) 808/30/3

Dy Secy

2/4/31

Draft is submitted for kind approval

4/4/1928

43 To no 16283-4/Rnl 5-27-43 dated 9 4 28 sanctioning the enhancement of the taxes on vacant lands for Shimoga Mcply from as 2 to as 4 for 80 Sft yds

B

15/4/28

Note—Contn sheet

WD 0321—JPB—60 000—24 5-27

30781 S 5
4-1-28

In all future correspondence please quote No. L.S C 970/27-28

OFFICE OF THE DEPUTY COMMISSIONER,
SHIMOGA DISTRICT

Shimoga Dated 29th December 1927

From

D C Subbarayappa, Esq., B.A., I.C.S.,

Incharge Deputy Commissioner,

Shimoga District.

To

R Ranga Rao, Esq., B.A., B.L.,

General Secretary to Government,

Bangalore.

Rec'd 5-1-28 — 2V

I have the honour to state that the Town Municipal Council of Shimoga, propose to raise the tax on vacant sites in the town, from annas 2 to 4 per square yard. A notice calling for objections is reported to have been published in the town, as well as in the Mysore Gazette dated the 4th April 1927 and no objections were received within the prescribed time, the Municipal Council, at their meeting held on 1st October 1927, resolved to adopt the proposed rate of taxes.

I request you, therefore to kindly obtain the sanction of Government to the proposal of the Municipal Council to modify the existing schedule, of taxes referred to in Rule I of the Bye-laws, sanctioned in G O No. L 6080 MI 50-13-19 dated the 2nd July 1918.

A copy of the resolution of the Municipal Council and notice dated 4-4-1927, published in this connection together with a copy of letter No. 460 dated 7th November 1927 from the President of the Municipality are enclosed for perusal.

I have the honour to be,
Sir,
Your most obedient servant,

Subbarayappa

Incharge Deputy Commissioner,
Shimoga District

19

From

To

Dated

Despatched

Received

General No
No

Enclosure No

Letter No 408 dated 7th November 1927 from the President, Town Municipal Council, Shimoga to the Deputy Commissioner, Shimoga District

******

I have the honour to state that as per bye-laws sanctioned in Government Order No 8080/M1 50-15-19 dated 2nd May 1917 a tax at 2 annas for every 80 square yards is being levied on vacant sites in the town This the Council at their meeting held on the 30th March 1927 proposed to increase to four annas for every 80 square yards A notice calling for objections was published in the town as well as in the Mysore Gazette dated 4th April 1927

The matter finally came up before the Council at their meeting held on 1st October 1927 when it was decided that the proposed rate be adopted

I request you to be so good as to obtain sanction of Government to the proposal A copy of the Council's Resolution and the notices published are submitted herewith for reference

*****

" C C P Y "

[illegible]

For Deputy Commissioner,
Shimoga District

Proceedings of the Shimoga Town Municipal Council passed at their Second Ordinary General Meeting held in the Town Hall on Saturday the 1st October 1927 at 8-30 A M

*****

Subject No 4.--

Subject No 5 dated 5-9-1927 of the Managing Committee recommending the levy of annas 4 for every square yards of vacant land as per notification dated 4-4-1927 published in the Mysore Gazette

RESOLVED that the recommendation of the Managing Committee be approved and action taken to complete the preparation of vacant sites list with their measurements

*****

" C O P Y "

Per Deputy Commissioner,
Shimoga District

G P F VI Gl.

SUBJECT.....

Diary No. of letter replied to 530 28

General and Revenue Secretariat

( )

the 192

Date of issue 6-2-28

Signed by for S.K.S. Iyer

Section Jud

File No. 5-27

Serial No. 29

No. 2HH56

To The D.C. Shimoga

Sir, I am directed to request you to be so good as to forward a copy of the Taxation bye laws of the Town and Council Shimoga, for reference together with a copy of the Notification thereon.

I have etc.

for Secretary to Government

Under Sanction of the Levy of a Peasant Sitabandi & annas 2 per Rupee

List of enclosures.

Copied by

Examined by

0997

No L 3 C 978/27-28

Office of the Deputy Commissioner.
Shimoga District
Shimoga dated, 20th March 1928

From

B T Kesavaiengar, Esq , B A ,
Deputy Commissioner,
Shimoga District

To

R Ranga Rao, Esq , B A , B L ,
General Secretary to Government,
Bangalore

Sir,

I have the honor to forward herewith a copy of the taxation rules of the Shimoga Town Municipal Council together with a copy o letter No 919 dated the 7th March 1928 of the President of the Municipality as called for in your letter No L 4456/M1 5-27-29 dated the 6th Februry 1928

I have the honor to be,
Sir,
Your most obedient servant,

for Deputy Commissioner,
Shimoga District

Letter No 919 dated 7th March 1928 from the President, Town Municipal Council, Shimoga to the Deputy Commissioner Shimoga District

****

With reference to your memo No 7 3 C 978/27-28 dated 7th February 1928 forwarding in original the letter N L 4456/M1 5-27-29 dated 6th February 1928 (returned herewith) from the General Secretary to Government requesting to forward a copy of the taxation rules of this Town Municipal Council, I have the honour to forward herewith a copy of the rules which were sanctioned in Government Order No 8080/M1 50-15-19 dated 2nd May 1916 and amended from time to time as per Government orders noted against each item which has been altered

I regret that a copy of the Government Order of 2nd May 1916 is not available in this office records It has been incorporate in the monthly volumes of Government Proceedings under serial No 12 Part IV Section 2 of May 1916

****

" C O P Y "

Deputy Commissioner,
Shimoga District

SHIMOGA TOWN MUNICIPALITY

The following rules prescribing taxes etc to be levied for Municipal purposes in the Shimoga TownMunicipality framed by the Municipal Council under Section 46 (i) and (j) of the Mysore Municipal Regulation VII of 1906 and sanctioned by Government in their Order No 8080—MI 50 15 19 dated 2nd May 1916

Rules under Section 46 (i)

1 *Taxes and exemptions* —The Municipal Council shall levy the taxes and recognize exemptions specified in Schedul A hereto annexed The taxes shall be payable on the dates indicated against them respectively in column 6 of the Schedule

2 *How taxe may be collected* —The taxes and imposts imposed by the Municipal Council or any of them may be collected by the Municipal Council either departmently by their own agency or otherwise as may from time to time seem expedient to them but octroi duty shall be collected departmentally only

3 *Remissions* — Subject to the sanction of Government remissions may be made to any extent by the Municipal Council on the recommendation of the Managing Committee in cases in which the Managing Committee are satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poor man and in cases falling under Section 69 (2) of the Regulation

4 *Claims for refund when not entertainable* — No claim for refund of any sum paid to the Municipal Council on account of any tax other than Octroi shall be entertained unless application therefor is made in writing within ninety days after the expiry of the year to which the claim relates

4A *Octroi refunds* —Octroi refunds shall be regulated by bye laws framed separately under Section 48 (*l*) of the Regulation

5 *Payment of refund when not to be made* —No sum shall be refunded unless the person entitled to it applies for payment within three months of delivery to him of notice of the refund having been duly authorised In such notice the period within which the refund must be demanded shall be always stated

6 *Order for payment of refund to be written on bill form* —Every order for payment of a refund shall be written on a bill in the form given in Schedule B and signed by the Vice President

7 *Refund on account of vacancy of buildings and lands* —Refund on account of vacancy of the tax on buildings and lands paid in advance shall be regulated in the same manner as remissions under Section 69 of the Regulation

8 *Refund of amount paid on account of vehicle tax* —Where the tax due in respect of any vehicle has been paid for any half year the owner or the person in charge thereof shall be entitled to a refund of the sum paid —

(*a*) if he has owned or been in charge of the vehicle for not more than thirty days in the half year

(*b*) if the vehicle has been under repair or standing at a carriage makers or cycle dealers during the whole of the half year

Provided that due notice in writing shall have been given to the Municipality of the vehicle having been disposed of or having ceased to be used

9 *Method of calculating liability to tax* —When a person has owned or had charge of two or more vehicles of the same description each at different periods in one half year he shall be deemed to have owned or had charge of one vehicle only as the case may be for the aggregate number of the days in the said two or more periods

10 *Vehicles changing hands* —If a half year's tax has been levied in respect of a vehicle no further tax for the same half year shall be leviable in respect of the said vehicle if it changes hands during the currency of the said half year

11 *Liability of transferee to rates and cesses* —When any premises shall have changed hands the transferee shall be liable to the Municipality for all arrears of rates or cesses due in respect of the said premises

12 *Person liable in case of death* —In the event of the death of any person whose name shall have been entered as owner in the Assessment List under Section 63 of the Regulation the person to whom the title of the deceased shall be transferred as heir or otherwise shall give notice of such transfer to the President who on being satisfied shall enter the name of such transferee of title as owners in the Assessment List In case of two or more persons preferring rival claims to the same property the President may either pass a decision himself or refer the question for the decision of the Managing Committee who may recognise any claimant or refer claimants to a Civil Court as they think fit If at any time after a decision by the President or the Managing Committee as the case may be any person produces a probate letter of administration or decree or other order of Court declaring such person to be heir of the deceased the name of such person as owner shall be substituted in the Assessment List for any other name that may have been entered

13 *Entry on assessment list on subdivision* —When any property is sub divided an application being made to the Municipality intimating such sub division the Municipality shall unless they see any objection to the same cause each sub division to be entered in the Assessment List as if it was separate property

14 *Bill prepared and issued* —All bills under Section 82 (1) shall be prepared from the assessment lists and from information obtained by process in accordance with bye law under Section 18 (1) (*c*) and shall be issued under the signature of the Vice President

15 *Who to dispose of objection to Municipal Bills* —The Chairman of the Managing Committee is hereby appointed to dispose of objections to Municipal Bills under Section 88 (1) (*b*) But when each petitioner of objection he shall record his decision with reasons in writing and submit the same to the Managing Committee without delay

16 *Suspension of process for recovery when notice of vacancy received* —When a notice of vacancy has been received under Section 69 process for recovery of the dues of the current year or instalment period may be suspended till final orders are passed on the notice

17 *Owner should give notice of reoccupation* —When an owner has given notice of vacancy he shall also give notice in writing within fifteen days to the President of the date of subsequent reoccupation and failing this shall not be entitled to any refund if it be found that his premises have been reoccupied during the year or instalment period

18 *Notice fees* —For every notice of demand issued under sub section (3) of Section 82 of the Regulation fee shall be levied at the following rates —

			Rs		Rs
A fee of one anna if the amount is less than			2		
Do	two annas	do	not less than	2 but less than	10
Do	four annas	do	do	10 do	50
Do	eight annas	do	do	50 do	100
Do	eight annas	do	do	100 and over	

19 *Warrant fees* —For every distraint made under sub section (4) of Section 83 of the Regulation fees shall be levied at the following rates —

			Rs		Rs
A fee of four anns if the amount distrained for is less than			5		
Do	six annas	do	not less than	5 but not less than	10
Do	eight annas	do	do	10 do	25
Do	one rupee	do	do	25 do	50
Do	two rupees	do	do	50 do	75
Do	three rupees	do	do	75 do	100
Do	five rupees	do	do	100 and over	

Where peons are kept in charge of property distrained an additional fee of 4 annas per peon for each day shall be levied

20 *Maintenance rates* —Rates as per accompanying statement shall be charged for maintaining live-stock distrained under Sub Section (4) of Section 83 of the Regulation namely —

Serial No.	Description of live-stock	Cost of supply of fodder for each head of live-stock per day or fraction of a day	Cost of tending each head of live stock per day or fraction of day	Total
		Rs a p	Included in the amount shown under item 3	Rs a p
1	Elephant	3 0 0		3 0 0
2	Camel	1 0 0		1 0 0
3	Buffalo	0 4 0		0 4 0
4	Buffalo calf	0 2 0		0 2 0
5	Bullock or cow	0 4 0		0 4 0
6	Heifer or calf	0 1 0		0 1 0
7	Sheep or goat	0 1 0		0 1 0
8	Kid	0 1 0		0 1 0
9	Horse	0 4 0		0 4 0
10	Foal	0 2 0		0 2 0
11	Donkey (either young or grown)	0 1 0		0 1 0
12	Pig	0 1 0		0 1 0
13	Birds of all kind	0 1 0		0 1 0

Provided that no rate shall be charged where the owner of any such live stock pays the full amount of the Municipal dues and receives back such live stock within three hours from the time of their seizure

21 All the Municipal payments offered at the Taluk Treasury shall be received by the Taluk Treasury Officer (in office hours only)

22 The Vice President Municipal Overseer and mutsaddis are authorised to receive payment of all Municipal dues at any time and place

Under Section 40 (3)

23 *When Municipal dues may be written off* —Subject to the sanction of Government arrears of taxes may be written off as irrecoverable if after they have been outstanding for at least a year in the case of sums less than Rs 5 and three years in other cases the Managing Committee are satisfied that processes for recovery have been pushed on with due promptness and diligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost or by any legal process

24 *When Municipal Council may remit distress fees* — The Municipal Council may remit the whole or any part of any fees chargeable for distress—

(*a*) if the property distrained is found to be devoted to religious or charitable purposes

(*b*) if the person from whom any such fee is leviable is too poor to pay it

(*c*) if a warrant has been issued against a wrong person

(*d*) if a bill presented is found to have been presented by mistake

(*e*) if the defaulter satisfies the Managing Committee that his fault was due to some accident or mistake

25 *Schedule of taxes* —

I Tax on buildings

II Tax on vacant lands

III Tax on vehicles

IV Toll on vehicle

V Water rate

VI Lighting tax

VII Octroi

VII Mohatarfa shop and oil mill tax etc

A — Schedule of taxes

No	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
1	2	3	4		6
I	Tax on building	Buildings	Eight annas for every hundred rupees or part of hundred rupees of the Market value up to Rs 2 000 Four annas for every hundred rupees or part of hundred rupees for the balance of such value of two thousand rupees	(a) Building set apart for the use and occupation of His Highness the Maharaja (b) Buildings belonging to Government and used solely for public purposes and not intended to be used for purposes of profit unless Government otherwise directs (c) Buildings exclusively used for public worship for charitable purposes and not for private purposes (d) Buildings which are the property of the Municipality	In two equal instalments in advance in July and January every year
II	Land on cantonment lands	Vacant land	For an area not exceeding 5 80 square yards Rs p	Same	Do
III	Tax on vehicles	All vehicles kept for use within the Municipality	(1) For every hackney carriage plying for hire 0 0 (2) For every private carriage drawn by one horse 4 0 0 (3) For every carriage propelled by one horse 4 0 0 (4) Carts — (a) With two wheels drawn by one bullock 2 0 0 (b) By one bullock 2 0 0 (c) By a bullock or horse 2 0 0 (d) Motor cycle 5/- 6 0 0 3 motor cars 16	(a) Vehicles belonging to His Highness the Maharaja (b) Vehicles belonging to Government or to the servants of Government (c) Vehicles belonging to the Municipality (d) Vehicles kept by carriage builders for sale (e) Vehicles temporarily employed for the conveyance of the Municipal Officers on duty (f) Vehicles belonging to the Police Force of the Municipality employed on duty (g) Vehicles used for long journeys	Payable in advance in July and January for the half year beginning with those months
IV	Toll on vehicles	All the description given in column 4 entering the Municipal limits Provided that no more than one payment of toll shall be demanded in respect of any carriage or part of a animal in any one period of 24 hours counted from midnight to midnight	Tolls shall be levied at the following rates — 1 Carts drawn by one or more pair of bullocks buffaloes camels or ponies Double empty 0 1 0 0 2 0 3 Carts drawn by one bullock buffaloes horses ponies or mules when laden 0 2 0 4 Do when empty 0 1 0 (5) motor cars (6) motor lorries reduced rates as per G.O. No 1 2287-S dt 6 3 24 and dated 4-9-25) (7) Bicycles and reduced rates as per G.O. No 1 4593-L. dt 8 26-27 dated 17th January 1927	(1) No toll shall be levied on the passage of troops military stores or police Officers in uniform any person in the body of a funeral procession any person carrying the Government flag or the flag of the Municipality or any vehicle belonging to the Municipality and used for the purposes thereof (2) No toll shall be collected at the toll bar on the Mandapal road and the Bakur road and the Jail road and the Hospital road and the Thahildar road and Sagar road and Shakpura road (3) The levy of toll shall be generally subject to the directions laid down in the Chief Commissioner's Notification No 274 dated 4th November 1886	

as per G.O. 1609 (1) 24 124 — 28/7/24

A —Schedule of taxes—*concld*

No.	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exempt on	Time at which taxes payable
1	2	3	4		6
V	Water rate	All buildings and lands within Municipal limits	Half the tax on buildings and vacant lands.		In two equal instalments in advance 1 July nd January every year
VI	Lighting ta	All buildings and lands	One fourth of the tax on building and achant lands	Same s th ase of th build i g t	Do
VII	Octroi	The articles mentioned n the next col mn wheh imported into Municipal li mits	Quantity — Rate Rs a p A (1) Cocoanut fresh 100 — 0 8 4 (2) Do dry fo a maund of 40 seers — 0 8 0 (3) Betel leaves 100 — 0 0 2 (4) Sug — 0 4 0 B Sheep or goat per h ad — 0 1 0 C Tobacco l m und of 40 seer — 1 0 0 D Kerosene o l per tin — 0 2 0 E Piece-goods etc d l r — 2 0 0 Retail Shops — one pie on	(1) Pe on l g ge of tra el l s rt l p rt d th o igh the P t Offic nd goods b f l roperty of Go or m t t th t me of mpo t d ompan ed l y th D part me t l He d on ned that t e p op rty the e me t ed belongs to Go ern m t (2) Good h h declared not t be to le l fo se o n mpt tl n t le Mu p l l n t n l t ken to th bond d wa i c p d d th l la s Pro ded tl at if l good be n t p t l they h ll pa tl f ll d ty (3) S g een o o n t i d y co an t 100 b t l l s nd l see f tobacco f b o ght fo p on l ons mpt o by b ld t llers	
	Mohatarfa shop and oil-mill taxes.	Shops and mills	Description of hops — Cl 1st 2 d 3rd 4th l 1 Mand Rs 50 40 30 0 10 2 l e e goods shops Ps 20 1 10 t 3 Otl er shops Rs 10 8 f 4 2 4 Stone mill Rs 10 Wooden mill R 6 4	For year	Do

SCHEDULE B

[*Vide Rule 6 under Section 16* (1)]

Refund Bill of Municipality District

Name of payee	Amount to be refunded	Grounds for refund	Date on which the amount claimed was credited in the Treasury account	The head of account under which it is credited	Remarks
	Rs p				

Certified that the amounts have been credited in the accounts as shown above

Treasury Officer

V SUBRAMANYA IYER
President

G.R.S. VI G 31]

SUBJECT.....

Diary No. of letter replied to. 1378

Section Cmt
File No 5 - 27
Serial No 43

General and Revenue Secretariat

( )

, the *192*

Proceedings of the Government of His Highness the Maharaja of Mysore

Date of issue. 9-4-28

Signed by [illegible]

Read— 1) o m/8080 - mc 50-15-19 dated 2 5 1918 declaring that Sanctioning the vacation rules of the Shimoga mc Council I declare among other things that a sum of 2 as per 80 Sqr yards may be levied on vacant land.

2) Letter no M 3 C 978/27-28 dated 28 12 27 from the DC (in charge) Shimoga, recommending Sanction to the resolution of the Town mc Council Shimoga to raise the tax on vacant lands sites from 2 as to 4 as for every 80 Sqrs yds stating that the above proposal was published in the Gazette inviting objections from the people & that no objections have been received

o m dated 6 2 28 No 48 9-4-28 dated

The resolution of the Council is Sanctioned

The rules are in accordance with

4/4/28 [illegible]

To The DC Shimoga, for [illegible]

May this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette, English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette, Kannada Part ?

Enclosure 11

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

Read —

G.O.No.L.3000-ml.30-15-18 dated 2nd May 1916 sanctioning the taxation rules of the Shimoga Municipal Council and directing among other things that a tax of 2 as. per 30 square yards may be levied on vacant lands.

Letter No.M.S.C.978/27-28 dated 28th December 1927 from the Deputy Commissioner (in charge) Shimoga, recommending sanction to the resolution of the Town Municipal Council, Shimoga to raise the tax on ~~a~~ vacant sites from 2 annas to 4 annas for every 30 square yards and stating that the above proposal was published in the Gazette inviting objections from the people and that no objections have been received.

.....

Order No.L. 6288-4/ml 5-27-43

Bangalore, dated the 9th April 1928.

The resolution of the Municipal Council is sanctioned.

The rules may be modified accordingly.

FOR GENERAL SECRETARY TO GOVERNMENT.

To

The Deputy Commissioner, Shimoga District.

The Comptroller to Government.